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ABSTRACT

An instrument was developed to record adult basic education instructional time and funding data and predict future cost allocation to meet governmental regulations. Findings of a literature review were as follows: funding for such activities is tied to accounting for previous expenditures; continued funding is contingent upon post-activity reporting; and volumes of directives on how to report funding expenditures are available from state and federal guidelines. Five procedures were followed to develop a product to collect data relating to staff accounting and assurance documentation of instructional time: (1) literature was reviewed concerning staff accounting directives from the Wisconsin Technical College System (WTCSB) and Office of Management and Budget (OMB); (2) evaluation criteria were established to guide the product development process, in compliance with OMB Circular guidelines; (3) the formative committee evaluated time sheets presented by staff, by interpreting the recorded data and determining the value of each data element, and staff completed the time sheets during the field test and critiqued the form for ease of completion, simplicity, and readability; (4) the formative committee redesigned and field tested the time sheet; and (5) the final product was submitted after modifications. It was concluded that the simplified, single-page time card instrument was able to track staff accounting data and capture all assurance documentation data required to satisfy OMB regulations and WTCSB guidelines. (Appendixes contain 12 references and a sample basic education staff time card.) (YLB)

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A practicum report presented to Nova Southeastern University in partial fulfillment of the requirements for a degree of Doctor of Education

ED 429 181

DEVELOPMENT OF A DATA GATHERING SYSTEM THAT ACCOUNTS FOR INSTRUCTIONAL TIME SPENT ON SPECIFIC FUNDING ACTIVITIES

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by

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Febuary, 1999

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Basic education instructors needed to respond to State auditor regulations by following Wisconsin Technical College System guidelines, Office of Management and Budgets' regulations, and by documenting multiple-funded instructional sources. The purpose of the study was to develop an instrument that would record instructional time, instructional funding data, and predict future cost allocation to meet governmental regulations.

There were three research questions for the study. First, "What is the format of a reliable data gathering system for instructional time spent on specific funding activities?" Second, "Can the instrument accurately record data that accounts

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for instructional time spent on specific funding activities?" Third, "How can the information collected be useful in predicting future cost allocation for instruction?"

A form to collect accurate instructional accounting and assurance documentation data in basic education activities was developed according to the established criteria, pilot-tested, refined, and adopted through a committee field study. The form needed to be simple for data entry and interpretation.

The completed form had funding data element sections for instructor workdays, hours, load percentage, travel, stipend, calendar, and employee/supervisor signature lines.

Similar programs may benefit from a product that accurately reflects instructional time spent through multiple funding sources. It was concluded that continued funding is contingent upon accurate tracking of expenditures tied to grant activities and CRS regulations. It was recommended that the educational process may improve by redirecting funding sources to instructional areas in greater demand and areas with potential for the greatest benefit.

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Chapter 1

INTRODUCTION

Nicolet Area Technical College (NATC) is one of 16 technical colleges that comprise the Wisconsin Technical College System (WTCS), a vocational education system that has been in existence for over 75 years. Nicolet College is a public community college serving northern Wisconsin from its main campus just south of Rhinelander, its Lakeland Campus in Minocqua, and other outreach centers within the district. The college offers one- and two-year occupational diplomas and degrees, liberal arts transfer studies, a comprehensive adult education program, customized training and technical assistance for business and industry, apprenticeship training, and an alternative educational program for at-risk high school students.

Nature of the Problem

The Wisconsin Technical College system (WTCS) client reporting procedure required accurate reporting on use of grant funding allocated to instruction in the adult basic education program, at all levels and subject areas, according to grant guidelines in each of seven separate grants providing instructional funding in NATC's Basic Education (B.E.) Program. Instructors may simultaneously work within the regulations of

several grants within a common time frame, with a number of students, each of whose instructional funding may come from a different source. The instructors needed a method for sorting the percentage of time spent serving students according to grant guidelines and were required to report the subject, level, and minutes/percentage of instruction delivered within those grant funding sources.

The Client Reporting System (CRS) required accurate reports of time spent on instruction and the grant activities that correspond to these activities. The problem is that instructors didn't have a system for recording and forwarding this data in a legible format.

Purpose of the Study

The purpose of this study was to develop an instrument that would accurately record data that accounts for instructional time spent on specific grant and other funded activities. The information was used for client reporting requirements and to predict future cost allocation for instruction.

Relationship to Seminar

This practicum relates to the Politics, Law, and Economics of Higher Education Seminar through the requirements for NATC's adult basic education program to follow directives from the state

and Federal Government. Tracking systems for salaries must consider cost of providing services to clients, while satisfying political pressure from tax payers and other district stakeholders. An effective process for tracking salary funding sources will address all three issues when considering effective program offerings. Management of funding sources will be improved through the development of a system applicable to all designated users.

Research Questions

There were three research questions for this study. First, "What is the format of a reliable data gathering system for instructional time spent on specific funding activities?" Second, "Can the instrument accurately record data that accounts for instructional time spent on specific funding activities?" Third, "How can the information collected be useful in predicting future cost allocation for instruction?"

Definition of Terms

Adult basic education - ABE. Adult Basic Education is instruction that is offered on a continuum, beginning with elementary levels and culminating with competencies equivalent to the eighth grade level. Instruction is available in the areas of reading, mathematics, communications skills, social studies,

physical sciences, health, and career education (aid codes 73 - 74).

Adult secondary education - ASE. Adult Secondary Education comprises instruction which delivers competencies, academic or occupational, comparable to those offered in secondary schools (grades nine through twelve, aid code 76).

Basic skills education (BSE). Within the Wisconsin Technical College System (WTCS), BSE is the umbrella term which encompasses all instructional content below the postsecondary level. Basic Skills Education is comprised of the educational components of Adult Basic Education (including English as a Second Language) and Adult Secondary Education.

Developmental courses. Developmental courses are specifically designed for individuals whom the institution has determined to be substantially deficient in foundation competencies.

English-as-a-Second Language (ESL). English-as-a-Second Language is instruction designed to assist individuals whose native or dominant language is other than English and who need to learn to read, write, and communicate in English.

Foundation competencies. Foundation competencies is the working knowledge of topics in secondary-level academic subjects

that the institution has identified as necessary for success in a post-secondary course or program.

FTE/credit reporting. Basic Education FTE (full time equivalent enrollment) reporting shall be based on actual hours of attendance. Each hour of attendance is equal to one 50 minute period of instruction. Enrollments in courses approved for type A and/or B hours with less than four hours of attendance shall not be reportable for FTE purposes. Therefore, one credit is reportable when the fourth Basic Education hour is attended. Additional credits shall be reportable after attendance has exceeded the full potential hours of instruction for the previous credit (based on 36 hours per credit). Since 1985, the standard for reporting FTEs in the Basic Skills area has been based on actual hours of attendance. For Adult Basic Education (ABE) courses, one credit is reportable for four to 32 hours of attendance and the second credit is reportable from 36 to 72 hours of attendance. Students may be re-enrolled in these courses no more frequently than on a semester basis, unless the student has attended the maximum potential hours of instruction for the course.

Instruction. Instruction is the delivery of academic or technical education content which is based on a course

curriculum, approved by the WTCSB, is delivered by certified personnel, and where student outcomes are evaluated. Instruction does not include those strategies and services employed in the preparation for or to assist in the instructional process which do not, in and of themselves, result in the acquisition of the skills and knowledge provided through instruction. Examples of such non-instructional activities include intake assessment (such as ASSET), intake testing, counseling, interpretation (signing and note taking), tutoring, student orientation, and financial aid assistance.

Remedial courses. Remedial courses are designed for individuals whose deficiencies in foundation competencies are not extensive enough to warrant denying them admission to a post-secondary program.

Chapter 2

REVIEW OF LITERATURE

Overview

Research in programs that utilize products that accurately reflect instructional time spent through multiple funding sources reveals complex relationships with state and federal funding guidelines. Individual institutions of higher learning have developed branches of administration to track funding throughout the institution's instructional programs. Other higher education districts have not established a system for tracking instructional funding expenditures, after the fact. Rather, cost allocation has been established at the beginning of a semester, based on available funding.

Grant funding for instructional programs has been tied directly with accountability for expenditures. Continued use of grant funding will depend on accurate and timely recording of actual costs that relate to the guidelines that establish appropriate use of funding dollars. Districts that receive grant funding must account for the use of all funding by documenting a direct relationship between funding activity guidelines and actual use of the funding.

Guidelines and Directives

Recently, the Wisconsin Technical College System Board requested that its agency collect current procedures used by each district to document attendance and report basic skills instruction time allocation to funding sources. In June, 1993 the Director of Bureau of Budget, Finance and Management made recommendations for Wisconsin community colleges to verify basic skills program FTEs and review each district's progress in a number of areas including staff accounting and other accounting issues. The Basic Skills FTE verification in a recent audit of all technical colleges focused on the FTEs reported in the previous fiscal year, which are subject to adjustment for state aide purposes (Circular No. A-133, 1997).

Any material adjustments to FTE reporting will likely affect the district's equalization index, which will have some impact on a district's state aids (OMB Circular A-21, Revised 1996, Amended 1997).

Accounting issues included examining costs related to instruction. The distribution of expenses to instructional areas is important since material fees are set, based on the information reported in the instructional area cost centers.

Another area of focus, the area discussed in this practicum report, includes perusing prior system review letters to resolve any outstanding staff accounting issues. Districts must require class attendance prior to actually submitting the enrollment form for processing. This procedure eliminates over-reporting based on nonattendance (OMB Circular A-133, 1997).

In recent years, a number of Department of Education and Government Accounting Office (GAO) audit reports have issued major findings that have been critical of governmental operations which have not complied with grant-related payroll documentation requirements. The Federal Office of Management and Budget (OMB) Circular A - 87 (Cost Principles for State and Local Government), establishes payroll and time distribution requirements for amounts charged to Federal grant programs (Appendix A).

The United States Department of Education (ED) establishes guidelines to implement requirements in OMB circular A - 87 pertaining to payroll documentation, time distribution records, and standards for time distribution records for Educational grants. These guidelines require charges to grant programs for personal services for both direct and indirect costs to be based on documented and approved payrolls. Payrolls must also be

supported by time and attendance or equivalent records for each employee.

The state makes payments to school districts for basic education certificated instructional staff salaries based on a state salary allocation schedule. This salary allocation schedule is used by the state to account for differences in the education and experience of each district's certificated instructional staff. Typically, the greater the experience and education of such staff, the higher the pay. There is a state salary compliance law which reads that the actual average salary paid to a district's basic education certificated instructional staff may not exceed the district's average salary used by the state for basic education allocation purposes. Districts must provide documentation in state reports to reflect actual salary cost allocation for basic education, either annually or by semester (SB 5395). The cost must be based on after the fact earnings, or calculated salary appropriations that follow a term of employment.

The Technical College Districts are considered a part of state and local government and, therefore, are governed by OMB Circular A-87. The U.S. Department of Education has further clarified these regulations in the Guidelines for Support of

Salaries and Related Costs under Programs of the U.S. Department of Education for Entities Governed by OMB Circular A-87.

Expenditures charged to any Federal or State grant program for salary and fringe benefits must be based on payrolls fully documented and provided in accordance with generally accepted practice of the state or local government. These requirements are also extended to state grant activities. All payrolls must be supported by time and attendance records or the equivalent for each employee working wholly or partially on any federal or state program grant activity.

Individuals assigned to more than one federal and/or state grant activity, or a grant activity and other responsibilities not associated with a grant activity must have one hundred percent of their time and effort accounted for. The method used must produce an equitable distribution of all time and effort for each employee. This affirmation must be done by the employees' supervisor and must be affirmed after the actual work has been performed. This affirmation must be performed no less often than monthly and must be ongoing throughout the grant period. The supervisory after the fact documentation records showing the allocation of actual time spent for each project and non-project activity should be kept where easily assessable (NATC, 1996).

Payroll documentation for individuals assigned 100% to one project activity and remaining in that status throughout the grant period may be validated for time and effort through the payroll contract or letter of appointment, whichever applies. The certified public accounting firm performing the financial audit of a technical college district, when performing the single audit, is required to review the college's methodology for distributing time and effort to federal and state grant activities and review actual documentation supporting the time and effort distribution.

The ED Department requires a system developed prior to charging Federal or State funds to a particular cost objective and must be certified by a qualified auditor that the system meets certain criteria. The criteria requires that the system is consistent with generally accepted accounting principles, provides an equitable cost distribution to various programs, takes into account the benefit derived by each program or cost objective, is available for inspection by the Education Department, and includes applicable record retention requirements. Budget estimates or other distributions determined prior to the services being performed are not an acceptable allocation of time and effort to grant programs.

A review of NATC's district staff, salary and fringe allocation to courses has been performed. The NATC district has made improvements in the staff allocation process, yet has had no system to tie instruction time in adult basic education programs to funding allocation. A telephone survey to the sixteen WTCS districts indicated that none of the districts utilize a form to collect data to indicate cost allocation for ABE services, after the fact. Rather, each district prepares a cost allocation prediction at the beginning of each term, estimating the end result of salary appropriation for instructional staff being paid through multiple funding sources. Because reconciliation of funding sources, after-the-fact, is required, WTCS district procedures were not useful in this study.

Benchmark Studies

Winona State University (WSU) address funding source allocation through a grants office, which coordinates and administers funding for institutional academic and support programs. All grant funding is monitored and reconciled by a grants director. This coordination provides a system for tracking cost allocation, FTE generation, and compliance with state and federal regulations (WSU Grants Office, 1998).

The University of Minnesota Office of Institutional Research and Reporting monitors cost expenditures for salaries through a non-compliance clearing account system that categorizes expenditures by funding source, function type, and by instructional cost study expenditures grouping. Each category is cross-checked for consistency on an annual basis. A seven year fiscal comparison is charted to study trends in funding allocation. These trends provide data to predict future cost allocation and to appropriately distribute funds toward value-added programs (Office of Institutional Research and Reporting, 1998).

An orientation to PeopleSoft, DataTel, and Banner, software programs was attended to review the software available to collect data for tracking multiple funding sources for instructional staff at NATC. The problem with the each of the software programs was that data must be available before it can be entered into the maintenance software programs. Therefore, the data collection instrument must be in place before benchmark software programs can be utilized to analyze the data (NATC, 1998).

A review of Purchasing System 3-Way Matching software (1998) indicated a program that could be used in working with voucher cost allocations. The software provided categories for company

name, specific job, account area, department, and line total. Software programs, such as Purchasing System, are valuable in system-wide programs that tie into other data collection systems. Such software could be used to account for cost allocation in ABE programs if it were portable and instructors were able to access the software from outreach areas.

Boise State University (1995) has established guidelines for the determination of faculty salaries. The policy provides for a process for faculty salary determination and how salary funding will be distributed. The policy is developed by the college dean and a committee of faculty members representing each department within the college's funding distribution. The policy is approved by the vice president for academic affairs. An annual evaluation of appropriate funding distribution is conducted by each college dean, depending on previous department performance. Final approval is made by the State Board of Education.

Benchmark studies have shown that instructional salary funding distribution is based on a system of assignment of funds at the onset of each term or annual contract. Auditing is conducted after the fact and compared to previous years' performance. Office of Management and Budget guidelines direct

districts to distribute funds according to actual activities that correspond to funding source directives. The distribution is required to be done after the fact of actual instructional activities and activities that are appropriated in the grant language.

Summary

Educational funding for basic education instructional activities is tied to accounting for previous funding expenditures. Districts are bound to directives from the Wisconsin Technical College System Board, Office of Management and Budget circulars, and federal and state grant guidelines. Continued funding is contingent upon accurate reporting of funding expenditures, after the fact. The literature suggests that volumes of directives on how to report funding expenditures are available from state and federal guidelines. Vocational and technical colleges in Wisconsin do no have instruments available to track expenditures according to established guidelines and directives. Benchmark studies show that entire departments in colleges may be dedicated to appropriating and tracking funding sources and allocations, while other institutions report cost allocations as assigned at the beginning of a contract or

semester. Individual districts may develop their own system of tracking instructional funding activities.

Chapter 3

METHODOLOGY AND PROCEDURES

Problem Solving Methodology

The problem solving methodology that was used in this study was development. Development was used through an organized procedure to produce a product which was used to analyze data that enabled judgments to be made about the ABE program's data gathering system and in the improvement of the educational process.

Procedures

Five procedures were used to complete this development practicum. First, a review of literature concerning staff accounting was conducted. The review included directives from the Wisconsin Technical College System (WTCS) and the Office of Management and Budget (OMB) regarding attendance documentation and basic skills instruction time allocated to funding sources. It also included the development of models and sample formats used to collect data relating to staff accounting and assurance documentation of instructional time in basic education.

Second, the criteria required for an accurate data gathering system for recording instructional time was established according to the following: First, the criteria used in the development of

the time card must be in compliance with OMB Circular guidelines, WTCSB regulations, and grant-funding guidelines. An analysis of the requirements revealed common data elements among the regulation and guidelines from OMB, WTCSB, and grant-report language. The criteria was developed from the common data elements needed in reporting instructional time according to regulations.

The regulations required that instructors working in multiple funding sources, including state and federal grants, account for their time after the fact. Accounting of instructional activities must be in hard copy form. Second, the hard copy must contain elements of all funding sources appropriate to an individual instructor. The accounting form must be in a format that can be condensed to a single page of paper, called a time sheet. Third, the time sheet must contain data element sections for the instructor's workdays, percentage of time spent instructing in each funding source, actual hours of instruction in each funding source, mileage and stipend appropriations under each funding source, calendar days indicating a two-week time period, total columns for each data element, and employee and supervisor signature lines. Fourth, the time sheet must be designed to eliminate confusion in

recording accurate data. Fifth, the information contained on the time sheet must be organized for clear interpretation by readers in the instructional and the fiscal section of the college. Each of the data elements were included in response to the criteria established through OMB, WTCSB, and grant guideline regulations.

A summative committee validated the criteria by comparing the information-gathering elements on the time card with the OMB guidelines. This committee consisted of the vice president of instructional services at NATC (staff accounting supervisor), the vice president of administrative services at NATC (budget and salary supervisor), the director of finance at NATC, the director of the bureau of planning and management information from WTCSB(Client Reporting System specialist), the fiscal section specialist at WTCSB, five instructors who field tested the format, and the basic education cluster coordinator. A complete listing of the participants on the summative committee and why they were chosen is included in Appendix B.

Third, a sample time card form, created by a formative committee, was developed to begin the collection of the required data. The form was developed by creating a rough matrix that contained columns and rows that would contain each of the required elements and a calendar indicator for each element. The

form contained data elements that responded to the criteria from which a comprehensive time card should be developed. The sample time card included categories where hours of instructional time could be recorded according to OMB guidelines. The formative committee consisted of five full time basic education instructors, two part time basic education instructors, one basic education support staff, the director of finance from NATC(salary distribution coordinator), and the basic education cluster coordinator. A complete listing of the participants on the formative committee and why they were chosen is included in Appendix C.

Fourth, the formative committee provided input on the design of the instrument, based on the OMB criteria, that was developed to gather accurate data on funding expenditures through instruction. The formative committee field tested the draft form and met to review recommendations for adjustments to the format. The committee met on the first and third Fridays each month, from 08:30 - 10:00 a.m., during Spring Semester, 1998. The B.E. instructors piloted the refined time sheet and submitted completed time sheets at the end of a series of two-week intervals. These forms represented data gathered during

instructional activities that clarified the amount of time spent on specific grant activities, after the fact.

Following improvements to the format, instructors used the updated time sheet and evaluated its improvements according to the established criteria. At the end of the semester, all submitted forms were totaled and averaged to arrive at a complete picture of how each instructor spent their time during instructional activities.

Fifth, a meeting was held to make recommendations on the final format to be used in the assurance documentation time sheets that staff would use in accounting for their instructional time. This format was reviewed by the summative committee. Feedback from the summative committee was collected through meeting minutes and was used to document the process and make final recommendations for continued use of the instrument for subsequent staff accounting data records. A copy of the product final form is included in Appendix D of the practicum report.

Assumptions

For this practicum, it was assumed that the members of the formative committee were able to field test the instrument and make appropriate recommendations for improvement. It was also assumed that an instrument could be developed for the purpose of

accurately gathering data to be used in accounting for time instructors spend in grant-funded instructional activities. It was also assumed that the summative committee would make recommendations that would validate the usefulness of the tested instrument.

Limitations

The product of this study was limited to the use in which it was intended, within the program under which it was developed. Another limitation was that the completed product may need to be modified as state regulations change.

Chapter 4

RESULTS

Five procedures were followed to the completion of a developed product that would collect data relating to staff accounting and assurance documentation of instructional time in basic education. A formative committee, consisting of five full time basic education instructors, two part time basic education instructors, one basic education program assistant, the director of finance at NATC, and the director of basic education, met eight times, from January 21 through September 25, 1998, to complete the product development. The final product needed to meet the criteria, which defined required data elements that could record funding sources and instructional activities associated with those sources, while maintaining a simple readability format.

First, the formative committee reviewed the literature concerning staff accounting directives from the WTCSB and OMB. The literature demonstrated the need for staff accounting data sheets to contain specific breakdown of allocation of funding sources to all instructional staff being paid through grant funding sources. Staff accounting was required on a regular

basis and must be easily assessable for inspection, interpretation, and audit.

Benchmark studies indicated that funding structures were created by committees including faculty, deans, and vice-presidents, who reached consensus on how funds would be distributed. Software programs are available for recording available data. However, such programs are expensive and are effective when used system-wide, rather that through individual departments.

The WTCS districts revealed in the study that systems were not in place to report after the fact actual distribution of specific grant funding activities through instructional salary guidelines. Predicted costs were used to determine final cost distribution.

Second, evaluation criteria were established to guide the product development process, in compliance with OMB Circular guidelines. The criteria required that the instrument contain all elements of instructional funding sources, while maintaining a simple, readable format. The specific criteria contained in the completed time card product are as follows: (a) program identifier (Basic Education), (b) employee name, (c) employee number, (d) Social Security number, (e) pay period (from date to

date on two week interval), (f) a matrix chart indicating columns for actual dates, individual funding sources, travel stipend, mileage chart, (g) line indicators for actual hours of instruction in each funding source, (h) line indicators for percentage of instructional time spent in each funding source column, and (I) signature and date of signature lines for supervisor and employee.

Third, the formative committee members evaluated time sheets that were presented by staff, by interpreting the recorded data and determining the value of each data element included on the time sheet. This process was conducted during the spring and fall semesters of 1998, at monthly meetings. Instructors were directed to complete the time sheets at the end of the second and fourth Friday of each month of the field test. Each instructor was encouraged to critique the form for ease of completion, simplicity, and readability. The value was interpreted through the amount of information that could be recorded and utilized in client reporting procedures. The product must also be simple enough to be used efficiently by those recording and interpreting the information.

Fourth, the formative committee continued to redesigned the time sheet, field test the time sheet with the instructors

identified in the study, and refined the product according to the established criteria. The data elements on the time card would respond to all the directives from the state offices, including categories where hours of instructional time can be recorded according to OMB guidelines. The state offices recommended that time cards should collect funding source data, as connected to instructional activities and hours that could be counted toward FTE generation.

Fifth, the final product was submitted to the summative committee, following modifications made through the six-month field test. The field test allowed for 12 time card submissions, each allowing for critiquing and modifications by the formative committee. The summative committee reached consensus by discussing modifications to each of the time sheet models and modifying each subsequent model to represent the agreed upon changes. Changes were made to simplify the product and eliminate useless categories. The evolution of the time sheet product was based on continued modification through group consensus on changes to each data element and the organization of the product. Based on the required criteria, the final product was adopted and forwarded to the summative committee for approval (Appendix D).

Chapter 5

DISCUSSION, CONCLUSIONS, IMPLICATIONS, AND RECOMMENDATIONS

Discussion

The results of this study brought NATC's assurance documentation for basic education instructors in line with WTCSB Client Reporting System directives and OMB Circular guidelines. A review of the literature on accounting for instructional time in multiple-funding sources has shown that state guidelines and directives from auditor memorandums indicated that all funding expenditures in the basic education programs must be tracked by comparing instructional activities to funding source guidelines. Reporting of instructional activities must be done after the fact, not through prediction of activity. Most instructors in the ABE program were paid through multiple grant funding sources.

Each funding source needed to be aligned with the activities that were written into the guidelines of each specific grant that was awarded to each district. Technical colleges in the Wisconsin system reported that tracking of instructor salary is conducted at the beginning of a term, not after the fact, as required by OMB guidelines. Universities and other public school districts have dedicated departments to address funding issues, yet record the data through employee contracts. Computerized

systems are available, yet are complicated, expensive, and require extensive coordination throughout institutional data processing systems. With no available system of tracking instructor salary funding sources, a product was developed to bring the basic education program into compliance with OMB guidelines and WTCSB directives.

Conclusions

Staff accounting data, including instructional salary and expenses, could be tracked and recorded through the use of the new, simplified product. The completed time card instrument was able to capture all of the assurance documentation data that was required to satisfy OMB regulations and WTCSB guidelines. The format of a reliable data-gathering system for instructional time spent on specific funding activities was a single page matrix that contained all data elements that responded to the criteria. The data collected on the time card was reliable to the extent that verification of B.E. instructional salary costs for each funding source was used for reconciliation figures for the end of semester audits at NATC. The completed time card was simplified and generalized to apply to all instructional staff. The time card data collected on a biweekly basis could be combined for a semester average and total. Subsequent semester costs can be

predicted by evaluating the gathered data from previous activities recorded on the eight time cards submitted each semester by each instructor. Accuracy in salary reporting can be improved through the use of the new product. Instructors are able to track client services with funding sources through the use of the new product.

Implications

The Wisconsin Technical College System (WTCSB) client reporting procedure requires accurate reporting on instructor use of grant funding sources in basic education instruction. Although accurate reporting is required, no system of collecting the required data was available from the WTCSB, OMB, or any other known resource. The purpose of the study was to develop an instrument that would accurately record data that accounts for instructional time spent on specific grant and other funding activities. By tracking data contained on all time cards, average cost for each funded area can be used to predict future cost allocations if conditions do not change.

A simplified, single page time card that is designed to collect all required data for instructional activities in basic education can be developed for data collection improvement. Administrators can use the collected data to predict future

funding source needs for instructors. Administrators can use instructional tracking data from time cards to develop end-of-year reports for the WTCSB. Data from time cards can be used in statement of need sections of grant proposals for instructional funding. Effective time cards can simplify salary distribution methods in the NATC business office by directing cost to appropriate sources for each instructor. Auditors can easily track funding sources to appropriate services to students in basic education.

Recommendations

It was recommended that the new time cards be implemented as the official basic education time card to be used exclusively by all instructors in the district. This adoption would eliminate confusion created by numerous time card styles by having one universal card that can be used by all staff members, regardless of assignment.

It was recommended that the new time cards be distributed by the basic education director at fall and spring inservices. Inservice on the use of the time cards would be provided to all users of the product. Support staff in basic education and in the business office should also receive training in the

interpretation of the time card, to improve accuracy in salary reports.

Further study should be conducted on the effectiveness of the new time card. Changes in OMB Circular guidelines, WTCSB grant guidelines, salary distribution practices at NATC, and unforseen changes could necessitate the modification of the adopted time card. Further study should be done on the possibility of electronically-recording identical time card information to new software programs that could be down-loaded into the district client reporting system. This would take the efficiency of the new time card to a higher level of expediency and accuracy, as researched in this study.

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Appendix D

Basic Education Staff Time Card

BASIC EDUCATION CENTER

NAME: _____ **EMPLOYEE #:** _____ **SOC SEC#:** _____

PAY PERIOD: _____

DATES	ACTUAL HRS PERCENTAGE STIPEND	013 REMEDIAL INSTRUCTION	050 ABE LEVELS I & II	150 ABE LEVEL III	140 BASIC SKILLS ALL LEVELS	878 WPS GRANT	TRAVEL STIPEND	LOCAL DOLLAR	MILEAGE @ $.315 ACTUAL MILEAGE EXCLUSION APPROVED
1/16									
2/17									+ 20 =
3/18									+ 20 =
4/19									+ 20 =
5/20									+ 20 =
6/21									+ 20 =
7/22									+ 20 =
8/23									+ 20 =
9/24									+ 20 =
10/25									+ 20 =
11/26									+ 20 =
12/27									+ 20 =
13/28									+ 20 =
14/29									+ 20 =
15/30									+ 20 =
31									20 =
									X .315 =
TOTAL									

SUPERVISOR'S SIGNATURE _____ **DATE** _____

EMPLOYEE'S SIGNATURE _____ **DATE** _____

BEST COPY AVAILABLE